and plastic products, electrical electronics industries etc. which cover both unreserved and reserved itself.

Since the announcement of Industrial Policy Statement on 24th July, 1991 three Industrial undertakings have been issued COB licences for manufacture of leather garments, leather shoe uppears, leather footwear and biscuits which are reserved for small scale sector.

Shifting of the headquarter of the Income Tax Appellate Tribunal

@1985. SHRI MOTURU HANUMANTHA RAO: Will the PRIME MINISTER be pleased to state:

(a) what are the reasons for shifting the headquarter of the President of the Income Tax Appellate Tribunal from Bombay to New Delhi while the office of the Registrar of ITAT continued to be located at Bombay;

(b) whether it is a fact that shifting of the headquarter of the President of the Income Tax Appellate Tribunal from Bombay to New Delhi was dovetailed with the appointment of a New President; and

(c) if so, in what manner this arrangement is going to help Income Tax Department?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) Pending consideration of the proposal to transfer the headquarters of the Income Tax Appellate Tribunal from Bombay to New Delhi, the President of the Tribunal has been permitted to function temporarily from Delhi with a view achieving better coordination of work between the President and the Ministry.

(b) No, Sir.

(c) Does not arise.

@Previously Unstarred Question 960 transferred from 4th May, 1993.

Vacant posts of Vice President in Income Tax Appellate Tribunal

@@1986. SHRI MOTURU HANUMANTHA RAO: Will the PRIME MINISTER be pleased to state:

(a) what are the reasons for keeping several posts like Vice President Vacant for several years in the Income Tax Appellate Tribunal; and

(b) what is its impact on the functioning of the Tribunal

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) and (b) There are only three posts of Vice-President in the Tribunal, of which two have remained unfilled only for a short period. Steps have been taken to fill up these posts.

Power of the President of Income Tax Appellate Tribunal

1987. SHRI MOTURU HANUMANTHA RAO: Will the PRIME MINISTER be pleased to state:

(a) whether the President of the Income Tax Appellate Tribunal enjoying an extension of service can bear judicial matters and exercise powers to transfer the Appellate Members and sit in the constitution of Special Benches or as Third Member;

(b) if not, whether extensions have been given to any serving President of the Appellate; and

(c) if so, what are the reasons for the same?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) Yes, Sir.

(b) and (c) Do not arise.

@@ Previously Unstarred Question 892 transferred from 4th May, 1993.